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Docket No.: 4777-2

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
POWER OF ATTORNEY**

Applicant: Matsushita Electric Industrial Co., Ltd.

Address of Applicant: 1006, Oaza Kadoma, Kadoma-shi, Osaka, Japan 571-8501

Title: Accounting Processing Method

Serial Number: 09/917338

Filed: July 27, 2001

TO THE ASSISTANT COMMISSIONER FOR PATENTS

The Assistant Commissioner for Patents
Washington, D.C. 20231

Honorable Sir:

I hereby appoint:

Gerald Levy, Registration No. 24,419; Ronald E. Brown, Registration No. 32,200; Marta Delsigniore, Reg. No. 32,689; John Gulbin, Registration No. 33,180; Lindsay S. Adams, Registration No. 36,425; and Michael P. Stanley, Reg. No. 47,108

As principal attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Applicant hereby revokes all previous powers of attorney associated with this application.

Please direct all future correspondence to:

**Gerald Levy
PITNEY, HARDIN, KIPP & SZUCH LLP
685 Third Avenue
New York, New York 10017-4024**

(212)297-5800

By: Isamu Shimura
(signature)
Name: Isamu Shimura
Director, Development Center
(print) Authorized Signing Officer
Title: _____
Date: May 12, 2002